IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.12927 of 2007

Between:

M/s.A.V.V.Satyanarayana,
K.P.Palem.

..... PETITIONER

and

The Commercial Tax Officer,
Narsapuram, West Godavari District.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

Writ Petition No.12927 of 2007

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Pending appeal, stay petition was rejected by the concerned authority. The petitioner filed W.P.No.23730 of 2006 before this Court and this Court passed the following order on 30-11-2006:

> 'In the circumstances, we are of the opinion that the matter can be disposed of at this stage by directing the respondents not to take any coercive

> steps for recovery of the balance disputed tax, which is the subject matter of appeals, referred to above, on condition of the petitioner depositing 50% of the disputed tax with reference to each of the assessment years, within a period six weeks from today. The amount, if any, already paid towards the disputed tax shall be given credit to while computing the abovementioned 50% of the disputed tax.'

Thereafter, an endorsement dated 01-06-2007, which is impugned in this Writ Petition, has been issued by the respondent-Commercial Tax Officer. This endorsement was issued on the basis of an assumption by the respondent-Commercial Tax Officer that,

> 'The figure adopted by you in the letter is wrong and not correlated with the order of the Hon'ble High Court of Andhra Pradesh.'

Yesterday, when the matter came up for hearing, the learned Government Pleader was directed to get instructions in the matter. Today, he submits, on instructions, that, as a matter of fact, the order dated 30-11-2006 passed by this Court in W.P.No.23730 of 2006, has been complied with by the petitioner but 50% of the disputed tax was deposited after expiry of six weeks despite this Court's direction to deposit the said amount within six weeks.

In this view of the matter, we allow the Writ Petition, set aside the impugned endorsement dated 01-06-2007 and direct the respondent-authority that the appeal be heard without insisting on payment of balance 50% of the disputed

tax. No costs.

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(Bilal Nazki, J)

26th June, 2007

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(S.Ananda Reddy, J)

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